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CC 95-60

**FEDERAL COMMUNICATIONS COMMISSION**  
WASHINGTON, D.C. 20554

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IN REPLY REFER TO: 1600E

November 28, 1995

Ms. Sheryl Herauf  
Director-Federal Regulatory  
Pacific Telesis Group  
1275 Pennsylvania Ave., N.W., Suite 400  
Washington, D.C. 20004

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APR 30 1996  
FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Ms. Herauf:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to obtain more detailed information relating to expense limits before finalizing the expense limit increase.

To assist us in determining the appropriate expense limit, we request that you complete the attached data request. I ask that you provide the data on hard copy using the attached format (see Attachment 1) and also provide an electronic data file using Lotus 123 Format (see Attachment 2). In addition, please explain what types of internal controls you have in place for tracking items that are expensed. This request must be completed by December 14, 1995. Please send your response to: Kenneth M. Ackerman; Chief, Accounting Systems Branch; Federal Communications Commission; 2000 L St., N.W., Room 812; Washington, D.C. 20554. If you have any questions please contact either Debbie Weber or Tom Petras of my staff at 202-418-0810.

Sincerely,

*Kenneth M. Ackerman*

Kenneth M. Ackerman  
Chief, Accounting Systems Branch

Attachments

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**FEDERAL COMMUNICATIONS COMMISSION**  
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IN REPLY REFER TO: 1800E

November 28, 1995

Mr. Mike Crumling  
Executive Director-Federal Regulatory  
U S West, Inc.  
1020 19th St., N.W., Suite 700  
Washington, D.C. 20036

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FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Mr. Crumling:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to obtain more detailed information relating to expense limits before finalizing the expense limit increase.

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Sincerely,

*Kenneth M. Ackerman*

Kenneth M. Ackerman  
Chief, Accounting Systems Branch

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WASHINGTON, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Ms. Robi L. Smith  
Senior Accounting Analyst  
Sprint  
901 East 104th  
Kansas City, MO. 64131-4509

Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Ms. Smith:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 of the Commission's rules to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to survey other industries, both regulated and nonregulated, regarding their capitalization policies.

We have prepared a brief survey regarding the capitalization policies of other industries. We request that you complete this survey to assist us in determining an appropriate expense limit for these assets. We would appreciate a response by December 14, 1995, and we thank you advance for your cooperation. Please send your response to: Kenneth M. Ackerman; Chief, Accounting Systems Branch; Federal Communications Commission; 2000 L St., N.W., Room 812; Washington, D.C. 20554. If you have any questions please contact either Debbie Weber or Tom Petras of my staff at 202-418-0810.

Sincerely,

*Kenneth M. Ackerman*

Kenneth M. Ackerman  
Chief, Accounting Systems Branch

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**FEDERAL COMMUNICATIONS COMMISSION**  
WASHINGTON, D.C. 20554

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IN REPLY REFER TO: 1600E

November 28, 1995

Mr. Ken Kinnear  
Manager Financial Reporting  
WilTel  
One Williams Center  
Tulsa, Oklahoma 74172

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OFFICE OF SECRETARY

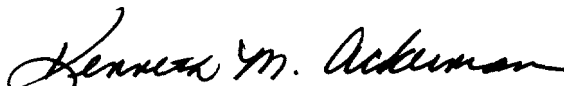
Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Mr. Kinnear:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 of the Commission's rules to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to survey other industries, both regulated and nonregulated, regarding their capitalization policies.

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Sincerely,



Kenneth M. Ackerman  
Chief, Accounting Systems Branch

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1. The FCC proposes to increase the expense limit for telecommunications common carriers from \$500 to \$750 for motor vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office equipment, and general purpose computers. Do you have an expense limit for such items?
2. If you have an expense limit what is it?
3. If you have an expense limit, which was not prescribed for you, how do you determine what that limit should be?
4. Does your expense limit cover assets other than those listed in question 1? If so, what other assets are covered by your expense limit?
5. When (what year) was the last time you increased the expense limit?
6. When you increase the expense limit, what factors do you consider?
7. If the FCC increases the expense limit for support assets, would you adopt the expense limit that we establish for telecommunications common carriers?
8. Do you use detailed property records to track these assets? If not, what internal controls do you currently have in place for tracking these assets?
9. What types of internal controls do you have for tracking items that are expensed?

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WASHINGTON, D.C. 20554

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IN REPLY REFER TO: 1600E

November 28, 1995

Mr. Ed Shimizu  
Director-Federal Regulatory Matters  
GTE  
1850 M St., N.W., Suite 1200  
Washington, D.C. 20036

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APR 30 1996  
FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Mr. Shimizu:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to obtain more detailed information relating to expense limits before finalizing the expense limit increase.

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Sincerely,

*Kenneth M. Ackerman*

Kenneth M. Ackerman  
Chief, Accounting Systems Branch

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FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF SECRETARY

Mr. J. Scott Nicholls  
Senior Manager of Regulatory Affairs  
Allnet Communication Services, Inc.  
1990 M St., N.W., Suite 500  
Washington, D.C. 20036

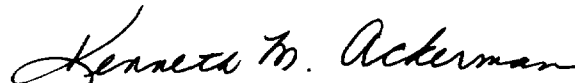
Re: Expense Limit Data Request  
CC Docket No. 95-60

Dear Mr. Nicholls:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 of the Commission's rules to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to survey other industries, both regulated and nonregulated, regarding their capitalization policies.

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Sincerely,



Kenneth M. Ackerman  
Chief, Accounting Systems Branch

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